

§ 1242.79 Communication systems operations (account XX-55-77).

Separate common expenses on bases of the percentages calculated for the separation of Communication Systems (account XX-19-20), § 1242.18.

§ 1242.80 Fringe benefits (account 12-55-00).

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages—administration account (account 11-55-01).

§ 1242.81 Joint facility—debit and credit (accounts 37-55-00 and 38-55-00).

Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting carriers, regardless of the use made of the facility by other carriers. Common debit expenses shall be separated on the basis of the percentage separation of the solely related expenses. If there are no solely related expenses or if the solely related expenses are assigned entirely to either freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-55-01).

Separate common credit expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

§ 1242.82 Other and casualties and insurance (accounts XX-55-99 and 50-55-00).

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-55-01).

OPERATING EXPENSES

GENERAL AND ADMINISTRATION

§ 1242.83 Officers—general superintendence; accounting, auditing and finance; management services and data processing; personnel and labor relations; legal and secretarial; research and development; writedown of uncollectible accounts; property taxes; other taxes except on corporate income or payrolls; and other (accounts XX-63-01, XX-63-86, XX-63-87, XX-63-91, XX-63-92, XX-63-94, 63-63-00, 64-63-00, 65-63-00 and XX-63-99).

Separate common expenses in proportion to the separation of all other common expenses except General and Administrative Expenses.

§ 1242.84 Marketing, sales, and public relations and advertising (accounts XX-63-88, XX-63-89 and XX-63-93).

Separate each common expense account on the basis of the solely related freight and passenger expense accounts.

§ 1242.85 Fringe benefits (account 12-63-00).

Separate the common expenses in proportion to the total common salaries and wages expense separation (account 11-XX-XX) determined in §§ 1242.83 and 1242.84.

§ 1242.86 Industrial development (account XX-61-90).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37-63-00, 38-63-00 and 50-63-00).

Separate the common expenses in proportion to the total of all common expense separations determined in §§ 1242.83 and 1242.84 above.

NOTE: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such

methods also by letter to the Director, Bureau of Accounts. In both cases, the carrier shall support the request with full details.

PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.

- 1243.1 Revenues, expenses and income.
- 1243.2 Condensed balance sheet.

AUTHORITY: 49 U.S.C. 721, 11145.

SOURCE: 37 FR 5503, Mar. 16, 1972, unless otherwise noted.

NOTE: The report forms prescribed by part 1243 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

§ 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such quarterly reports shall be filed, in duplicate, in the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

§ 1243.2 Condensed balance sheet.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, as defined in § 1240.1 of this chapter, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of balance sheet items in accordance with quarterly report Form CBS, and instructions thereon. Such quarterly reports shall be filed, in duplicate, with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, within 30 days after the end of the quarter to which they relate.

PART 1244—WAYBILL ANALYSIS OF TRANSPORTATION OF PROP- ERTY—RAILROADS

Sec.

- 1244.1 Definitions.
- 1244.2 Applicability.
- 1244.3 Sampling of waybills.
- 1244.4 Date of filing.
- 1244.5 Retention of files.
- 1244.6 Special studies.
- 1244.7 Analysis of waybill data.
- 1244.8 Procedures for the release of waybill data.

AUTHORITY: 49 U.S.C. 721, 10707, 11144, 11145.

SOURCE: 46 FR 26784, May 15, 1981, unless otherwise noted.

§ 1244.1 Definitions.

(a) *Railroad*—an individual railroad or terminal company subject to the Interstate Commerce Act and every receiver, trustee, executor, administrator or assignee of any such railroad. If a railroad and its railroad subsidiaries report to the Board on a consolidated basis, they would collectively be considered as a *railroad*.

(b) A *railroad subsidiary*—a railroad owned or controlled by another railroad.

(c) A *waybill*, which may be referred to by other names such as mine tickets, is the document or instrument prepared from the bill of lading contract or shipper's instructions as to the disposition of the freight, and used by the railroad(s) involved as the authority to move the shipment and as the basis for determining the freight charges and interline settlements.

§ 1244.2 Applicability.

(a) Effective July 1, 1981 and thereafter, unless otherwise ordered, each railroad as defined in § 1244.1 above is required to file waybill sample information for all line-haul revenue waybills terminated on its lines if it terminates at least 4,500 revenue carloads in any of the three preceding years, or if it terminates at least 5% of the revenue carloads terminating in any state in any of the three preceding years. A railroad required to file waybill sample information under this section shall herein be referred to as *subject railroad*.

(b) Waybill terminations shall include all line-haul revenue movements